		FOR OHF USE					

LL1

2002
STATE OF ILLINOIS
DEPARTMENT OF PUBLIC AID
FINANCIAL AND STATISTICAL REPORT FOR LONG-TERM CARE FACILITIES
(FISCAL YEAR 2002)

IMPORTANT NOTICE
THIS AGENCY IS REQUESTING DISCLOSURE OF INFORMATION THAT IS NECESSARY TO ACCOMPLISH THE STATUTORY PURPOSE AS OUTLINED IN 210 ILCS 45/3-208. DISCLOSURE OF THIS INFORMATION IS MANDATORY. FAILURE TO PROVIDE ANY INFORMATION ON OR BEFORE THE DUE DATE WILL RESULT IN CESSATION OF PROGRAM PAYMENTS. THIS FORM HAS BEEN APPROVED BY THE FORMS MANAGEMENT CENTER.

I. IDPH Facility ID Number: 0026484

Facility Name: LAKEVIEW NURSING & REHAB CTRE

Address: 735 W. DIVERSEY (Number) CHICAGO (City) 60614 (Zip Code)

County: COOK

Telephone Number: (847) 784-8204 **Fax #** (847) 784-8248

IDPA ID Number: 36-3133316

Date of Initial License for Current Owners: 08/14/81

Type of Ownership:

	VOLUNTARY,NON-PROFIT	X	PROPRIETARY		GOVERNMENTAL
	Charitable Corp.		Individual		State
	Trust		Partnership		County
IRS Exemption Code			Corporation		Other
		X	"Sub-S" Corp.		
			Limited Liability Co.		
			Trust		
			Other		

In the event there are further questions about this report, please contact:
Name: BOB KAGDA **Telephone Number:** (847) 675-3585

II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER

I have examined the contents of the accompanying report to the State of Illinois, for the period from 01/01/2002 to 12/31/2002 and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge.

Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.

Officer or Administrator of Provider

(Signed) _____ (Date)
(Type or Print Name) JOHN BERNARDI
(Title) CFO

Paid Preparer

(Signed) (SEE ATTACHED ACCOUNTANTS' REPORT) (Date)
(Print Name and Title) BOB KAGDA, PARTNER
(Firm Name & Address) KRUPNICK BOKOR KAGDA & BROOKS, LTD, 3750 W DEVON AVE, LINCOLNWOOD, IL 60712-1124
(Telephone) (847) 675-3585 Fax # (847) 675-5777

MAIL TO: OFFICE OF HEALTH FINANCE
ILLINOIS DEPARTMENT OF PUBLIC AID
201 S. Grand Avenue East
Springfield, IL 62763-0001 **Phone # (217) 782-1630**

Facility Name & ID Number LAKEVIEW NURSING & REHAB CTRE # 0026484 Report Period Beginning: 01/01/2002 Ending: 12/31/2002

III. STATISTICAL DATA

A. Licensure/certification level(s) of care; enter number of beds/bed days, (must agree with license). Date of change in licensed beds _____

	1 Beds at Beginning of Report Period	2 Licensure Level of Care	3 Beds at End of Report Period	4 Licensed Bed Days During Report Period	
1	63	Skilled (SNF)	63	22,995	1
2		Skilled Pediatric (SNF/PED)			2
3	117	Intermediate (ICF)	117	42,705	3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	180	TOTALS	180	65,700	7

B. Census-For the entire report period.

	1 Level of Care	2 Patient Days by Level of Care and Primary Source of Payment: Public Aid Recipient	3 Private Pay	4 Other	5 Total	
8	SNF	14,650	516	10,074	25,240	8
9	SNF/PED					9
10	ICF	30,929	2,653	704	34,286	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	45,579	3,169	10,778	59,526	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 90.60%

D. How many bed-hold days during this year were paid by Public Aid?
596 (Do not include bed-hold days in Section B.)

E. List all services provided by your facility for non-patients.
(E.g., day care, "meals on wheels", outpatient therapy)
NONE

F. Does the facility maintain a daily midnight census? YES

G. Do pages 3 & 4 include expenses for services or investments not directly related to patient care?
YES [ ] NO [X]

H. Does the BALANCE SHEET (page 17) reflect any non-care assets?
YES [ ] NO [X]

I. On what date did you start providing long term care at this location?
Date started 08/14/81

J. Was the facility purchased or leased after January 1, 1978?
YES [X] Date 08/14/81 NO [ ]

K. Was the facility certified for Medicare during the reporting year?
YES [X] NO [ ] If YES, enter number of beds certified 63 and days of care provided 9,994

Medicare Intermediary ADMINISTAR

IV. ACCOUNTING BASIS

ACCRUAL [X] MODIFIED CASH* [ ] CASH* [ ]

Is your fiscal year identical to your tax year? YES [X] NO [ ]

Tax Year: 12/31/2002 Fiscal Year: 12/31/2002

* All facilities other than governmental must report on the accrual basis.

Facility Name & ID Number LAKEVIEW NURSING & REHAB CTRE # 0026484 Report Period Beginning: 01/01/2002 Ending: 12/31/2002

V. COST CENTER EXPENSES (throughout the report, please round to the nearest dollar)

	Operating Expenses	Costs Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR OHF USE ONLY		
		Salary/Wage	Supplies	Other	Total							
	A. General Services	1	2	3	4	5	6	7	8	9	10	
1	Dietary	258,510	44,099	24,895	327,504		327,504		327,504			1
2	Food Purchase		267,470		267,470	(12,005)	255,465		255,465			2
3	Housekeeping	283,627	46,279		329,906		329,906		329,906			3
4	Laundry	75,015	47,954	3,809	126,778		126,778		126,778			4
5	Heat and Other Utilities			172,696	172,696		172,696		172,696			5
6	Maintenance	77,055	27,772	74,615	179,442		179,442	554	179,996			6
7	Other (specify):*			25,626	25,626		25,626		25,626			7
8	**TOTAL General Services**	694,207	433,574	301,641	1,429,422	(12,005)	1,417,417	554	1,417,971			8
	B. Health Care and Programs											
9	Medical Director			26,350	26,350		26,350		26,350			9
10	Nursing and Medical Records	2,808,684	87,755	8,515	2,904,954		2,904,954		2,904,954			10
10a	Therapy	230,647	324		230,971		230,971		230,971			10a
11	Activities	90,499	3,545		94,044		94,044		94,044			11
12	Social Services	98,449		3,050	101,499		101,499		101,499			12
13	Nurse Aide Training											13
14	Program Transportation			1,575	1,575		1,575		1,575			14
15	Other (specify):*											15
16	**TOTAL Health Care and Programs**	3,228,279	91,624	39,490	3,359,393		3,359,393		3,359,393			16
	C. General Administration											
17	Administrative	424,850		538,000	962,850		962,850		962,850			17
18	Directors Fees											18
19	Professional Services			226,539	226,539		226,539	(11,649)	214,890			19
20	Dues, Fees, Subscriptions & Promotions			114,063	114,063		114,063	(76,823)	37,240			20
21	Clerical & General Office Expenses	296,394	76,463	146,049	518,906		518,906	(11,151)	507,755			21
22	Employee Benefits & Payroll Taxes			787,511	787,511	12,005	799,516		799,516			22
23	Inservice Training & Education			17,993	17,993		17,993		17,993			23
24	Travel and Seminar			2,435	2,435		2,435		2,435			24
25	Other Admin. Staff Transportation			11,857	11,857		11,857		11,857			25
26	Insurance-Prop.Liab.Malpractice			113,185	113,185		113,185		113,185			26
27	Other (specify):*			6,966	6,966		6,966	(6,966)				27
28	**TOTAL General Administration**	721,244	76,463	1,964,598	2,762,305	12,005	2,774,310	(106,589)	2,667,721			28
29	**TOTAL Operating Expense (sum of lines 8, 16 & 28)**	4,643,730	601,661	2,305,729	7,551,120		7,551,120	(106,035)	7,445,085			29

***Attach a schedule if more than one type of cost is included on this line, or if the total exceeds $1000.**

NOTE: Include a separate schedule detailing the reclassifications made in column 5. Be sure to include a detailed explanation of each reclassification.

Facility Name & ID Number LAKEVIEW NURSING & REHAB CTRE #0026484 Report Period Beginning: 01/01/2002 Ending: 12/31/2002

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR OHF USE ONLY		
		Salary/Wage	Supplies	Other	Total							
	D. Ownership	1	2	3	4	5	6	7	8	9	10	
30	Depreciation			133,723	133,723		133,723	227,337	361,060			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			109,710	109,710		109,710	253,604	363,314			32
33	Real Estate Taxes			164,725	164,725		164,725		164,725			33
34	Rent-Facility & Grounds			860,000	860,000		860,000	(860,000)				34
35	Rent-Equipment & Vehicles			41,415	41,415		41,415		41,415			35
36	Other (specify):* OFFICE RENT			31,288	31,288		31,288		31,288			36
37	TOTAL Ownership			1,340,861	1,340,861		1,340,861	(379,059)	961,802			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		319,389	28,256	347,645		347,645		347,645			39
40	Barber and Beauty Shops			1,241	1,241		1,241		1,241			40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			98,550	98,550		98,550		98,550			42
43	Other (specify):*											43
44	TOTAL Special Cost Centers		319,389	128,047	447,436		447,436		447,436			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	4,643,730	921,050	3,774,637	9,339,417		9,339,417	(485,094)	8,854,323			45

***Attach a schedule if more than one type of cost is included on this line, or if the total exceeds $1000.**

Facility Name & ID Number LAKEVIEW NURSING & REHAB CTRE # 0026484 Report Period Beginning: 01/01/2002 Ending: 12/31/2002

VI. ADJUSTMENT DETAIL

A. The expenses indicated below are non-allowable and should be adjusted out of Schedule V, pages 3 or 4 via column 7. In column 2 below, reference the line on which the particular cost was included. (See instructions.)

	NON-ALLOWABLE EXPENSES	1 Amount	2 Refer-ence	3 OHF USE ONLY	
1	Day Care	$		$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals				4
5	Telephone, TV & Radio in Resident Rooms				5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	98,559	30		9
10	Interest and Other Investment Income				10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax		2		13
14	Non-Care Related Interest		32		14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)		25		16
17	Non-Care Related Fees		20		17
18	Fines and Penalties	(11,151)	21		18
19	Entertainment	(19,005)	20		19
20	Contributions	(9,107)	20		20
21	Owner or Key-Man Insurance		22		21
22	Special Legal Fees & Legal Retainers	(11,649)	19		22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(6,966)	27		24
25	Fund Raising, Advertising and Promotional	(45,815)	20		25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	Nurse Aide Training for Non-Employees				27
28	Yellow Page Advertising	(2,896)	20		28
29	Other-Attach Schedule SEE PAGE 5A	554			29
30	**SUBTOTAL (A): (Sum of lines 1-29)**	$ (7,476)		$	30

OHF USE ONLY									
48		49		50		51		52	

B. If there are expenses experienced by the facility which do not appear in the general ledger, they should be entered below.(See instructions.)

		1 Amount	2 Reference	
31	Non-Paid Workers-Attach Schedule*	$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	(477,618)		34
35	Other- Attach Schedule			35
36	**SUBTOTAL (B): (sum of lines 31-35)**	$ (477,618)		36
37	**TOTAL ADJUSTMENTS (sum of SUBTOTALS (A) and (B))**	$ (485,094)		37

***These costs are only allowable if they are necessary to meet minimum licensing standards. Attach a schedule detailing the items included on these lines.**

C. Are the following expenses included in Sections A to D of pages 3 and 4? If so, they should be reclassified into Section E. Please reference the line on which they appear before reclassification. (See instructions.)

		1 Yes	2 No	3 Amount	4 Reference	
38	Medically Necessary Transport.			$		38
39						39
40	Gift and Coffee Shops					40
41	Barber and Beauty Shops					41
42	Laboratory and Radiology					42
43	Prescription Drugs					43
44	Exceptional Care Program					44
45	Other-Attach Schedule					45
46	Other-Attach Schedule					46
47	**TOTAL (C): (sum of lines 38-46)**			$		47

STATE OF ILLINOIS

LAKEVIEW NURSING & REHAB CTRE

ID# 0026484

Report Period Beginning: 01/01/2002

Ending: 12/31/2002

	NON-ALLOWABLE EXPENSES	Amount	Sch. V Line Reference	
1	DEFERRED MAINTENANCE	$ 554	6	1
2				2
3				3
4				4
5				5
6				6
7				7
8				8
9				9
10				10
11				11
12				12
13				13
14				14
15				15
16				16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	Total	554		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number LAKEVIEW NURSING & REHAB CTRE # 0026484 **Report Period Beginning:** 01/01/2002 **Ending:** 12/31/2002

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Operating Expenses	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY TOTALS	
	A. General Services	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	(to Sch V, col.7)	
1	Dietary	0	0	0	0	0	0	0	0	0	0	0	0	1
2	Food Purchase	0	0	0	0	0	0	0	0	0	0	0	0	2
3	Housekeeping	0	0	0	0	0	0	0	0	0	0	0	0	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	0	0	0	0	0	0	0	0	0	0	0	0	5
6	Maintenance	554	0	0	0	0	0	0	0	0	0	0	554	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	**TOTAL General Services**	554	0	0	0	0	0	0	0	0	0	0	554	8
	B. Health Care and Programs													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	0	0	0	0	0	0	0	0	0	0	0	0	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	0	0	0	0	0	0	0	0	0	0	0	0	11
12	Social Services	0	0	0	0	0	0	0	0	0	0	0	0	12
13	Nurse Aide Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	15
16	**TOTAL Health Care and Programs**	0	0	0	0	0	0	0	0	0	0	0	0	16
	C. General Administration													
17	Administrative	0	0	0	0	0	0	0	0	0	0	0	0	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(11,649)	0	0	0	0	0	0	0	0	0	0	(11,649)	19
20	Fees, Subscriptions & Promotions	(76,823)	0	0	0	0	0	0	0	0	0	0	(76,823)	20
21	Clerical & General Office Expenses	(11,151)	0	0	0	0	0	0	0	0	0	0	(11,151)	21
22	Employee Benefits & Payroll Taxes	0	0	0	0	0	0	0	0	0	0	0	0	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	0	0	0	0	0	0	0	0	0	0	0	0	24
25	Other Admin. Staff Transportation	0	0	0	0	0	0	0	0	0	0	0	0	25
26	Insurance-Prop.Liab.Malpractice	0	0	0	0	0	0	0	0	0	0	0	0	26
27	Other (specify):*	(6,966)	0	0	0	0	0	0	0	0	0	0	(6,966)	27
28	**TOTAL General Administration**	(106,589)	0	0	0	0	0	0	0	0	0	0	(106,589)	28
29	**TOTAL Operating Expense (sum of lines 8,16 & 28)**	(106,035)	0	0	0	0	0	0	0	0	0	0	(106,035)	29

STATE OF ILLINOIS **Summary B**

Facility Name & ID Number LAKEVIEW NURSING & REHAB CTRE **#** 0026484 **Report Period Beginning:** 01/01/2002 **Ending:** 12/31/2002

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Capital Expense	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY TOTALS	
	D. Ownership	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	(to Sch V, col.7)	
30	Depreciation	98,559	128,778	0	0	0	0	0	0	0	0	0	227,337	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	0	253,604	0	0	0	0	0	0	0	0	0	253,604	32
33	Real Estate Taxes	0	0	0	0	0	0	0	0	0	0	0	0	33
34	Rent-Facility & Grounds	0	(860,000)	0	0	0	0	0	0	0	0	0	(860,000)	34
35	Rent-Equipment & Vehicles	0	0	0	0	0	0	0	0	0	0	0	0	35
36	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	36
37	**TOTAL Ownership**	98,559	(477,618)	0	0	0	0	0	0	0	0	0	(379,059)	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation	0	0	0	0	0	0	0	0	0	0	0	0	38
39	Ancillary Service Centers	0	0	0	0	0	0	0	0	0	0	0	0	39
40	Barber and Beauty Shops	0	0	0	0	0	0	0	0	0	0	0	0	40
41	Coffee and Gift Shops	0	0	0	0	0	0	0	0	0	0	0	0	41
42	Provider Participation Fee	0	0	0	0	0	0	0	0	0	0	0	0	42
43	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	43
44	**TOTAL Special Cost Centers**	0	0	0	0	0	0	0	0	0	0	0	0	44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	(7,476)	(477,618)	0	0	0	0	0	0	0	0	0	(485,094)	45

Facility Name & ID Number LAKEVIEW NURSING & REHAB CTRE # 0026484 Report Period Beginning: 01/01/2002 Ending: 12/31/2002

VII. RELATED PARTIES

A. Enter below the names of ALL owners and related organizations (parties) as defined in the instructions. Attach an additional schedule if necessary

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
SAM BOREK	50			BOREK &		
HILLARD GARLOVSKY	50			GOLDHIRSCH	WILMETTE	LAW FIRM
				735 WEST DIVERSEY		
				BUILDING LLC	CHICAGO	REAL ESTATE

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. [X] YES [ ] NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
1	V	34	RENT	$ 860,000	735 WEST DIVERSEY BUILDING LLC		$	$ (860,000)	1
2	V	30	SL DEPRECIATION				128,778	128,778	2
3	V	32	INTEREST				253,604	253,604	3
4	V								4
5	V								5
6	V								6
7	V								7
8	V								8
9	V								9
10	V								10
11	V								11
12	V								12
13	V								13
14	Total			$ 860,000			$ 382,382	$ * (477,618)	14

* Total must agree with the amount recorded on line 34 of Schedule VI.

Facility Name & ID Number LAKEVIEW NURSING & REHAB CTRE # 0026484 Report Period Beginning: 01/01/2002 Ending: 12/31/2002

VII. RELATED PARTIES (continued)

C. Statement of Compensation and Other Payments to Owners, Relatives and Members of Board of Directors.

NOTE: ALL owners (even those with less than 5% ownership) and their relatives who receive any type of compensation from this home must be listed on this schedule.

	1	2	3	4	5	6		7		8	
	Name	Title	Function	Ownership Interest	Compensation Received From Other Nursing Homes*	Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		Compensation Included in Costs for this Reporting Period**		Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1	SAM BOREK	PRESIDENT	ADMINISTRAT.	50.00	0	30	60.00	SALARY	$ 246,617	17-1	1
2											2
3											3
4											4
5											5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	$ 246,617		13

* If the owner(s) of this facility or any other related parties listed above have received compensation from other nursing homes, attach a schedule detailing the name(s) of the home(s) as well as the amount paid. THIS AMOUNT MUST AGREE TO THE AMOUNTS CLAIMED ON THE THE OTHER NURSING HOMES' COST REPORTS.

** This must include all forms of compensation paid by related entities and allocated to Schedule V of this report (i.e., management fees). FAILURE TO PROPERLY COMPLETE THIS SCHEDULE INDICATING ALL FORMS OF COMPENSATION RECEIVED FROM THIS HOME ALL OTHER NURSING HOMES AND MANAGEMENT COMPANIES MAY RESULT IN THE DISALLOWANCE OF SUCH COMPENSATION

Facility Name & ID Number LAKEVIEW NURSING & REHAB CTRE # 0026484 Report Period Beginning: 01/01/2002 Ending: 2/31/2002

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES [X] NO [ ]

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization: 735 WEST DIVERSEY BUILDING LLC
Street Address: 735 WEST DIVERSEY BUILDING LLC
City / State / Zip Code: CHICAGO, IL 60614
Phone Number: (773) 349-4055
Fax Number: (773) 348-0684

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	30	SL DEPRECIATION	DIRECT COST	1	1	$ 128,778	$	1	$ 128,778	1
2	32	INTEREST	DIRECT COST	1	1	253,604		1	253,604	2
3										3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$ 382,382	$		$ 382,382	25

Facility Name & ID Number LAKEVIEW NURSING & REHAB CTRE # 0026484 Report Period Beginning: 01/01/2002 Ending: 12/31/2002

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

A. Interest: (Complete details must be provided for each loan - attach a separate schedule if necessary.)

	1	2		3	4	5	6	7	8	9	10	
	Name of Lender	Related** YES	Related** NO	Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note Original	Amount of Note Balance	Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense	
	A. Directly Facility Related Long-Term											
1	RELATED PARTY: 735 DIVERSEY BUILDING LLC						$	$			$	1
2	MANUFACTURER BANK		X	MORTGAGE	DEMAND	03/01	7,000,000	7,000,000		PRIME+	253,604	2
3												3
4												4
5												5
	Working Capital											
6	MANUFACTURERS BANK		X	WORKING CAPITAL	DEMAND	09/02	1,377,000	917,106		PRIME +	69,404	6
7	MEPCO INSURANCE		X	INSURANCE FINANCE							3,003	7
8	HILLARD GORLOVSKY		X	WORKING CAPITAL							37,303	8
9	TOTAL Facility Related						$ 8,377,000	$ 7,917,106			$ 363,314	9
	B. Non-Facility Related*											
10												10
11												11
12												12
13												13
14	TOTAL Non-Facility Related						$	$			$	14
15	TOTALS (line 9+line14)						$ 8,377,000	$ 7,917,106			$ 363,314	15

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. $ _____ Line # _____

* **Any interest expense reported in this section should be adjusted out on page 5, line 14 and, consequently, page 4, col. 7. (See instructions.)**

** **If there is ANY overlap in ownership between the facility and the lender, this must be indicated in column 2. (See instructions.)**

Facility Name & ID Number LAKEVIEW NURSING & REHAB CTRE # 0026484 Report Period Beginning: 01/01/2002 Ending: 12/31/2002

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE (continued)

B. Real Estate Taxes

1. Real Estate Tax accrual used on 2001 report.	***Important***, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.	$ 187,260	1
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)		$ 177,670	2
3. Under or (over) accrual (line 2 minus line 1).		$ (9,590)	3
4. Real Estate Tax accrual used for 2002 report. (Detail and explain your calculation of this accrual on the lines below.)		$ 181,223	4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. **(Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)**		$	5
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. **TOTAL REFUND $ 6,908 For 1998 Tax Year.** **(Attach a copy of the real estate tax appeal board's decision.)**		$ (6,908)	6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.		$ 164,725	7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:			
	1997	172,872	8
	1998	175,941	9
	1999	174,760	10
	2000	183,591	11
	2001	177,670	12

THE CURRENT YEAR REAL ESTATE TAX ACCRUAL IS BASED ON ~ 102% OF THE PRIOR YEAR REAL ESTATE TAX BILL

THE PAYMENT ON LINE 2 APPLIES TO THE 2001 TAX BILL.

	FOR OHF USE ONLY		
13	FROM R. E. TAX STATEMENT FOR 2001	$	13
14	PLUS APPEAL COST FROM LINE 5	$	14
15	LESS REFUND FROM LINE 6	$	15
16	AMOUNT TO USE FOR RATE CALCULATION	$	16

NOTES:

1. **Please indicate a negative number by use of brackets( ). Deduct any overaccrual of taxes from prior year.**
2. **If facility is a non-profit which pays real estate taxes, you must attach a denial of an application for real estate tax exemption unless the building is rented from a for-profit entity.**
   This denial must be no more than four years old at the time the cost report is filed.

IMPORTANT NOTICE

TO: Long Term Care Facilities with Real Estate Tax Rates **RE:** 2001 REAL ESTATE TAX COST DOCUMENTATION

In order to set the real estate tax portion of the capital rate, it is necessary that we obtain additional information regarding your calendar 2001 real estate tax costs, as well as copies of your real estate tax bills for calendar 2001.

Please complete the Real Estate Tax Statement below and forward with a copy of your 2001 real estate tax bill to the Department of Public Aid, Office of Health Finance, 201 South Grand Avenue East, Springfield, Illinois 62763.

Please send these items in with your completed 2002 cost report. The cost report will not be considered complete and timely filed until this statement and the corresponding real estate tax bills are filed. If you have any questions, [illegible] Office of Health Finance at (217) 782-1600.

2001 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME LAKEVIEW NURSING & REHAB CTRE COUNTY COOK

FACILITY IDPH LICENSE NUMBER 0026484

CONTACT PERSON REGARDING THIS REPORT BOB KAGDA

TELEPHONE (847) 675-3585 FAX #: (847) 675-5777

A. **Summary of Real Estate Tax Cos**

Enter the tax index number and real estate tax assessed for 2001 on the lines provided below. Enter only the portion of tl cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursir home property which is vacant, rented to other organizations, or used for purposes other than long term care must not l entered in Column D. Do not include cost for any period other than calendar year 2001

	(A) Tax Index Numbe	(B) Property Description	(C) Total Tax	(D) Tax Applicable to Nursing Home
1.	14-28-300-013-0000	NURSING HOME	$ 177,670.00	$ 177,670.00
2.			$	$
3.			$	$
4.			$	$
5.			$	$
6.			$	$
7.			$	$
8.			$	$
9.			$	$
10.			$	$
		TOTALS	$ 177,670.00	$ 177,670.00

B. **Real Estate Tax Cost Allocation**

Does any portion of the tax bill apply to more than one nursing home, vacant property, or property which is not direct used for nursing home services? _____ YES X NO

If YES, attach an explanation & a schedule which shows the calculation of the cost allocated to the nursing hom (Generally the real estate tax cost must be allocated to the nursing home based upon sq. ft. of space used

C. **Tax Bills**

Attach a copy of the 2001 tax bills which were listed in Section A to this statement. Be sure to use the 2001 tax bill whic is normally paid during 2002.

Facility Name & ID Number LAKEVIEW NURSING & REHAB CTRE # 0026484 Report Period Beginning: 01/01/2002 Ending: 12/31/2002

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 46,604 B. General Construction Type: Exterior BRICK Frame BRICK & STEEL Number of Stories 3 AND BASEMENT

C. Does the Operating Entity? [ ] (a) Own the Facility [X] (b) Rent from a Related Organization. [ ] (c) Rent from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions.)

D. Does the Operating Entity? [X] (a) Own the Equipment [ ] (b) Rent equipment from a Related Organization. [X] (c) Rent equipment from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions.)

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's grounds (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, nurse aide training facilities, etc.) List entity name, type of business, square footage, and number of beds/units available (where applicable).

F. Does this cost report reflect any organization or pre-operating costs which are being amortized? [ ] YES [X] NO
If so, please complete the following:

1. Total Amount Incurred: 2. Number of Years Over Which it is Being Amortized:

3. Current Period Amortization: 4. Dates Incurred:

Nature of Costs:
(Attach a complete schedule detailing the total amount of organization and pre-operating costs.)

XI. OWNERSHIP COSTS:

A. Land.

	1 Use	2 Square Feet	3 Year Acquired	4 Cost	
1	NURSING HOME		2001	$ 558,037	1
2					2
3	TOTALS			$ 558,037	3

Facility Name & ID Number LAKEVIEW NURSING & REHAB CTRE # 0026484 Report Period Beginning: 01/01/2002 Ending: 12/31/2002

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Beds*	FOR OHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4	180		2001		$ 5,022,332	$ 128,778	39	$ 224,920	$ 96,142	$ 230,882	4
5											5
6											6
7											7
8											8
	Improvement Type**										
9	LEASEHOLD IMPROVEMENTS			1982	2,850					2,850	9
10	LEASEHOLD IMPROVEMENTS			1983	2,500		15			2,500	10
11	LEASEHOLD IMPROVEMENTS			1985	2,312		10			2,312	11
12	LEASEHOLD IMPROVEMENTS			1985	3,200		20	160	160	2,640	12
13	LEASEHOLD IMPROVEMENTS			1987	29,042	922	20	1,452	530	21,570	13
14	LEASEHOLD IMPROVEMENTS			1987	8,647	274	31.5	274		4,122	14
15	LEASEHOLD IMPROVEMENTS			1988	13,520	429	31.5	429		6,355	15
16	LEASEHOLD IMPROVEMENTS			1989	17,460	554	5		(554)	17,460	16
17	LEASEHOLD IMPROVEMENTS			1989	6,534	207	15	436	229	5,834	17
18	LEASEHOLD IMPROVEMENTS			1990	20,612	654	31.5	654		8,502	18
19	LEASEHOLD IMPROVEMENTS			1991	40,916	1,299	31.5	1,299		14,938	19
20	LEASEHOLD IMPROVEMENTS			1992	40,819	1,296	31.5	1,296		13,676	20
21	LEASEHOLD IMPROVEMENTS			1993	10,482	333	31.5	333		3,275	21
22	LEASEHOLD IMPROVEMENTS			1993	16,965	422	39	422		4,011	22
23	LEASEHOLD IMPROVEMENTS			1994	9,602	239	39	239		2,150	23
24	ROOF REPAIR			1995	3,188	79	39	79		623	24
25	SHOWER RECONSTRUCTION			1995	7,775	194	39	194		1,408	25
26	SHOWER ROOMS RENOVATION			1996	35,634	888	39	888		6,051	26
27	OFFICE CONSTRUCTION			1996	4,647	116	39	116		770	27
28	ELECTRIC SLIDING DOOR			1996	1,380	34	39	34		217	28
29	BRICKWORK/TUCKPOINT			1997	1,680	42	39	42		246	29
30	PARKING LOT			1997	1,900	47	15	47		380	30
31	CLOSET WORK			1997	800	20	39	20		117	31
32	CONSULTING AND INSTALL FIREDOORS			1997	23,621	589	39	589		3,118	32
33	FIRE ALARM PANEL			1998	3,500	88	39	88		433	33
34	ROOF EXHAUST FANS, INSTALLATION FIRE DAMPERS			1998	20,698	519	39	519		2,509	34
35	FRONT PORCH ENTRANCE, ONE MARGUEE CANOPY			1998	2,247	58	39	58		261	35
36	SMOKE DAMPERS			1998	1,669	43	39	43		188	36

*Total beds on this schedule must agree with page 2.

**Improvement type must be detailed in order for the cost report to be considered complete.

See Page 12A, Line 70 for total

Facility Name & ID Number LAKEVIEW NURSING & REHAB CTRE # 0026484 Report Period Beginning: 01/01/2002 Ending: 12/31/2002

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
37	WALK IN FREEZER-NEW CONDENSING UNIT	1998	$ 5,546	$ 142	39	$ 142	$	$ 598	37
38	CEILING & LIGHT FIXTURES, ELECTRICAL	1998	30,226	775	39	775		3,134	38
39	CAFETERIAS - 1ST AND 3RD FLOOR	1999	3,000	77	39	77		298	39
40	LIGHTING, ELECTRICAL WORK, INSTALL CABLE	1999	27,482	705	39	705		2,709	40
41	DOORS REPAIR & PAINT-1ST, 2ND AND 3RD FLOOR	1999	25,070	643	39	643		2,357	41
42	PLUMBING ROUGH	1999	10,300	264	39	264		979	42
43	PAINT WORK-1ST,2ND, 3RD FLOOR,BASEMENT	1999	21,014	539	39	539		1,864	43
44	WALLCOVERING, CARPET TILES	1999	55,627	1,426	39	1,426		4,977	44
45	GENERATOR EXHAUST PIPE	1999	2,300	59	39	59		214	45
46	HANDRAILS -1ST, 2ND, 3RD FLOOR,BASEMENT	1999	24,340	624	39	624		2,234	46
47	ALARM SYSTEM	1999	107,758	2,763	39	2,763		10,426	47
48	DINING ROOM - 2ND AND 3RD FLOOR	1999	12,206	313	39	313		1,085	48
49	SHOWER AND FRONT STOOP REPAIR	1999	4,300	110	39	110		374	49
50	WINDOWS, CLOSETS, EXTERIOR	1999	4,415	113	39	113		300	50
51	INSTALLATION OF THE FIRE DAMPERS	1999	5,880	151	39	151		585	51
52	CANVAS CANOPY	2000	3,996	102	39	102		287	52
53	INSTALLATION OF COOLING TOWER	2000	24,450	627	39	627		1,697	53
54	ALARM SYSTEM- ADDITIONAL PROTECTION	2000	1,970	51	39	51		138	54
55	DIALYSIS ROOM EXTRA CIRCUITS	2000	1,983	51	39	51		138	55
56	MICROLIGHT DETECTORS	2000	3,800	97	39	97		243	56
57	REPAIR DRYWALL	2000	3,744	96	39	96		217	57
58	ELECTRICAL PANEL FOR DIALYSIS CENTER	2000	2,380	61	39	61		135	58
59	INSTALLED 9 DOOR HOLDERS	2000	3,465	89	39	89		189	59
60	PLEATED SHADES	2000	949	141	20	47	(94)	141	60
61	REMODELING NEW NORTHFIELD OFFICE	2001	3,440	88	39	88		173	61
62	TWO PASSENGER ELEVATOR	2001	84,711	2,172	39	2,172		2,987	62
63	TUCKPOINTING	2001	3,160	81	39	81		98	63
64	REPAVE DRIVEWAY & PARKING LOT	2001	7,000	179	39	179		240	64
65	ELECTRICAL WORK	2001	11,922	306	39	306		355	65
66	ROOF REPAIR	2001	7,945	204	39	204		261	66
67	PAINTING, WALLPAPERING, DRYWALL	2001	42,598	1,828	39	1,828		2,521	67
68	BACKUP GENERATOR	2002	6,375	157	39	157		157	68
69	ELECTRICAL WORK	2002	5,000	123	39	123		123	69
70	TOTAL (lines 4 thru 69)		$ 5,914,884	$ 153,281		$ 249,694	$ 96,413	$ 401,632	70

**Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number LAKEVIEW NURSING & REHAB CTRE # 0026484 Report Period Beginning: 01/01/2002 Ending: 12/31/2002

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		$ 5,914,884	$ 153,281		$ 249,694	$ 96,413	$ 401,632	1
2	ROOF & GUTTER REPAIR	2002	7,000	172	39	172		172	2
3	FLOORING & TILE IN CAFETERIA	2002	5,368	121	20	268	147	268	3
4	REPAIR DRIVEWAY & PARKING LOT	2002	3,300	67	15	220	153	220	4
5	CABINET INSTALLATION IN MAINTENANCE ROOM	2002	3,200	65	39	65		65	5
6	CARPETING INSTALLATION IN WAITING AREA	2002	3,561	72	20	178	106	178	6
7	REPLACE CABLE IN ELEVATOR	2002	5,800	105	39	105		105	7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
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22									22
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24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		$ 5,943,113	$ 153,883		$ 250,702	$ 96,819	$ 402,640	34

**Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number LAKEVIEW NURSING & REHAB CTRE # 0026484 Report Period Beginning: 01/01/2002 Ending: 12/31/2002

XI. OWNERSHIP COSTS (continued)

C. Equipment Depreciation-Excluding Transportation. (See instructions.)

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	$ 673,881	$ 51,800	$ 74,665	$ 22,865	3-20	$ 451,164	71
72	Current Year Purchases	70,036	43,900	3,536	(40,364)	10	3,536	72
73	Fully Depreciated Assets	237,893					237,893	73
74								74
75	TOTALS	$ 981,810	$ 95,700	$ 78,201	$ (17,499)		$ 692,593	75

D. Vehicle Depreciation (See instructions.)*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76		1993 MERCEDES	1995	$ 50,067	$ 1,775	$	$ (1,775)		$ 50,067	76
77		1999 BLAZER/PORSCHE	1999	71,350	3,550	17,836	14,286	4	71,350	77
78		JEEP/NISSAN/PATHFIND	1999	37,812	1,775		(1,775)		37,812	78
79		99 MERCEDES/2000 JEEP	2001/2002	71,609	5,818	14,321	8,503	5	24,969	79
80	TOTALS			$ 230,838	$ 12,918	$ 32,157	$ 19,239		$ 184,198	80

E. Summary of Care-Related Assets

		1 Reference	2 Amount		
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	$ 7,713,798	81	
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	$ 262,501	82	
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	$ 361,060	83	**
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	$ 98,559	84	
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	$ 1,279,431	85	

F. Depreciable Non-Care Assets Included in General Ledger. (See instructions.)

	1 Description & Year Acquired	2 Cost	Current Book Depreciation 3	Accumulated Depreciation 4	
86		$	$	$	86
87					87
88					88
89					89
90					90
91	TOTALS	$	$	$	91

G. Construction-in-Progress

	Description	Cost	
92		$	92
93			93
94			94
95		$	95

* Vehicles used to transport residents to & from day training must be recorded in XI-F, not XI-D.

** This must agree with Schedule V line 30, column 8.

Facility Name & ID Number LAKEVIEW NURSING & REHAB CTRE # 0026484 Report Period Beginning: 01/01/2002 Ending: 12/31/2002

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: N/A-RELATED PARTY

2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4?
If NO, see instructions. ☐ YES ☐ NO

		1 Year Constructed	2 Number of Beds	3 Date of Lease	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				$			3
4	Additions							4
5								5
6								6
7	TOTAL				$ **			7

8. List separately any amortization of lease expense included on page 4, line 34. This amount was calculated by dividing the total amount to be amortized by the length of the lease ____.

9. Option to Buy: ☐ YES ☐ NO Terms: ____ *

10. Effective dates of current rental agreement:
Beginning ____
Ending ____

11. Rent to be paid in future years under the current rental agreement:

	Fiscal Year Ending	Annual Rent
12.	/2003	$
13.	/2004	$
14.	/2005	$

B. Equipment-Excluding Transportation and Fixed Equipment. (See instructions.)

15. Is Movable equipment rental included in building rental? ☐ YES ☒ NO

16. Rental Amount for movable equipment: $ 34,968 Description: SEE SCHEDULE ATTACHED
(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17	ADMINISTRATIVE	2001 VOLVO	$ 535.00	$ 6,447	17
18					18
19					19
20					20
21	TOTAL		$ 535.00	$ 6,447	21

* If there is an option to buy the building, please provide complete details on attached schedule.

** This amount plus any amortization of lease expense must agree with page 4, line 34.

Facility Name & ID Number LAKEVIEW NURSING & REHAB CTRE # 0026484 Report Period Beginning: 01/01/2002 Ending: 12/31/2002

XIII. EXPENSES RELATING TO NURSE AIDE TRAINING PROGRAMS (See instructions.)

A. TYPE OF TRAINING PROGRAM (If aides are trained in another facility program, attach a schedule listing the facility name, address and cost per aide trained in that facility.)

1. HAVE YOU TRAINED AIDES DURING THIS REPORT PERIOD?
   - [ ] YES
   - [X] NO

   If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.

   THE FACILITY HIRES ONLY CERTIFIED NURSES AIDES

2. CLASSROOM PORTION:
   - IN-HOUSE PROGRAM [ ]
   - IN OTHER FACILITY [ ]
   - COMMUNITY COLLEGE [ ]
   - HOURS PER AIDE ____

3. CLINICAL PORTION:
   - IN-HOUSE PROGRAM [ ]
   - IN OTHER FACILITY [ ]
   - HOURS PER AIDE ____

B. EXPENSES

ALLOCATION OF COSTS (d)

		1	2	3	4
		Facility			
		Drop-outs	Completed	Contract	Total
1	Community College Tuition	$	$	$	$
2	Books and Supplies				
3	Classroom Wages (a)				
4	Clinical Wages (b)				
5	In-House Trainer Wages (c)				
6	Transportation				
7	Contractual Payments				
8	Nurse Aide Competency Tests				
9	TOTALS	$	$	$	$
10	SUM OF line 9, col. 1 and 2 (e)	$			

C. CONTRACTUAL INCOME

In the box below record the amount of income your facility received training aides from other facilities.

$

D. NUMBER OF AIDES TRAINED

COMPLETED	
1. From this facility	
2. From other facilities (f)	
DROP-OUTS	
1. From this facility	
2. From other facilities (f)	
TOTAL TRAINED	

(a) Include wages paid during the classroom portion of training. Do not include fringe benefits.
(b) Include wages paid during the clinical portion of training. Do not include fringe benefits.
(c) For in-house training programs only. Do not include fringe benefits.
(d) Allocate based on if the aide is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own aides.
(e) The total amount of Drop-out and Completed Costs for your own aides must agree with Sch. V, line 13, col. 8.
(f) Attach a schedule of the facility names and addresses of those facilities for which you trained aides.

Facility Name & ID Number LAKEVIEW NURSING & REHAB CTRE # 0026484 Report Period Beginning: 01/01/2002 Ending: 12/31/2002

XIV. SPECIAL SERVICES (Direct Cost) (See instructions.)

		1	2	3	4	5	6	7	8	
	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or)	Total Units	Total Cost	
			Units of Service	Cost	Units	Cost	Allocated)	(Column 2 + 4)	(Col. 3 + 5 + 6)	
1	Licensed Occupational Therapist		hrs	$		$	$		$	1
2	Licensed Speech and Language Development Therapist		hrs							2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	39-3	hrs			28,256			28,256	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy		# of prescrpts				246,774		246,774	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Exceptional Care Program									12
13	MEDICAL SUPPLIES Other (specify): LAB/RENTALS	39-2 39-2					49,805 22,810		49,805 22,810	13
14	TOTAL			$		$ 28,256	$ 319,389		$ 347,645	14

NOTE: This schedule should include fees (other than consultant fees) paid to licensed practitioners. Consultant fees should be detailed on Schedule XVIII-B. Salaries of unlicensed practitioners, such as nurse aides, who help with the above activities should not be listed on this schedule.

Facility Name & ID Number LAKEVIEW NURSING & REHAB CTRE **#** 0026484 **Report Period Beginning:** 01/01/2002 **Ending:** 12/31/2002

XV. BALANCE SHEET - Unrestricted Operating Fund. **As of** 12/31/2002 **(last day of reporting year)**

This report must be completed even if financial statements are attached.

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	$ (139,426)	$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	1,763,994		3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	88,541		6
7	Other Prepaid Expenses	9,267		7
8	Accounts Receivable (owners or related parties)	158,537		8
9	Other(specify): Real Estate Tax Escrow,Ins	152,013		9
10	**TOTAL Current Assets (sum of lines 1 thru 9)**	$ 2,032,926	$	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land			13
14	Buildings, at Historical Cost			14
15	Leasehold Improvements, at Historical Cost	930,781		15
16	Equipment, at Historical Cost	1,212,648		16
17	Accumulated Depreciation (book methods)	(1,093,234)		17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify): SECURITY DEPOSIT	8,065		23
24	**TOTAL Long-Term Assets (sum of lines 11 thru 23)**	$ 1,058,260	$	24
25	**TOTAL ASSETS (sum of lines 10 and 24)**	$ 3,091,186	$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	$ 634,782	$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	10,722		28
29	Short-Term Notes Payable	1,014,295		29
30	Accrued Salaries Payable	224,919		30
31	Accrued Taxes Payable (excluding real estate taxes)	4,648		31
32	Accrued Real Estate Taxes(Sch.IX-B)	181,223		32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36				36
37				37
38	**TOTAL Current Liabilities (sum of lines 26 thru 37)**	$ 2,070,589	$	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable			40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43				43
44				44
45	**TOTAL Long-Term Liabilities (sum of lines 39 thru 44)**	$	$	45
46	**TOTAL LIABILITIES (sum of lines 38 and 45)**	$ 2,070,589	$	46
47	**TOTAL EQUITY(page 18, line 24)**	$ 1,020,597	$	47
48	**TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)**	$ 3,091,186	$	48

***(See instructions.)**

Facility Name & ID Number LAKEVIEW NURSING & REHAB CTRE # 0026484 Report Period Beginning: 01/01/2002 Ending: 12/31/2002

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	**Balance at Beginning of Year, as Previously Reported**	$ 252,723	1
2	Restatements (describe):		2
3	PRIOR YEAR ADJUSTMENT	7,593	3
4			4
5			5
6	**Balance at Beginning of Year, as Restated (sum of lines 1-5)**	$ 260,316	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	435,203	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants	350,000	11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	(24,922)	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	**TOTAL Additions (deductions) (sum of lines 7-16)**	$ 760,281	17
	B. Transfers (Itemize):		
18			18
19			19
20			20
21			21
22			22
23	**TOTAL Transfers (sum of lines 18-22)**	$	23
24	**BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)**	$ 1,020,597	24 *

*** This must agree with page 17, line 47.**

Facility Name & ID Number LAKEVIEW NURSING & REHAB CTRE # 0026484 Report Period Beginning: 01/01/2002 Ending: 12/31/2002

XVII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required classifications of revenue and expense must be provided on this form, even if financial statements are attached.

Note: This schedule should show gross revenue and expenses. Do not net revenue against expense.

	Revenue	1 Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	$ 9,643,213	1
2	Discounts and Allowances for all Levels	( )	2
3	**SUBTOTAL Inpatient Care (line 1 minus line 2)**	$ 9,643,213	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	128,477	6
7	Oxygen		7
8	**SUBTOTAL Ancillary Revenue (lines 4 thru 7)**	$ 128,477	8
	C. Other Operating Revenue		
9	Payments for Education		9
10	Other Government Grants		10
11	Nurses Aide Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs		17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray		20
21	Other Medical Services		21
22	Laundry		22
23	**SUBTOTAL Other Operating Revenue (lines 9 thru 22)**	$	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***	1,422	25
26	**SUBTOTAL Non-Operating Revenue (lines 24 and 25)**	$ 1,422	26
	E. Other Revenue (specify):**		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	VENDING COMMISSIIONS	1,508	28
28a			28a
29	**SUBTOTAL Other Revenue (lines 27, 28 and 28a)**	$ 1,508	29
30	**TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)**	$ 9,774,620	30

	Expenses	2 Amount	
	A. Operating Expenses		
31	General Services	1,429,422	31
32	Health Care	3,359,393	32
33	General Administration	2,762,305	33
	B. Capital Expense		
34	Ownership	1,340,861	34
	C. Ancillary Expense		
35	Special Cost Centers	348,886	35
36	Provider Participation Fee	98,550	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	**TOTAL EXPENSES (sum of lines 31 thru 39)***	$ 9,339,417	40
41	**Income before Income Taxes (line 30 minus line 40)****	435,203	41
42	**Income Taxes**		42
43	**NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)**	$ 435,203	43

* **This must agree with page 4, line 45, column 4.**

** **Does this agree with taxable income (loss) per Federal Income Tax Return? NO If not, please attach a reconciliation.** **TAX RETURN CASH BASIS**

*** **See the instructions. If this total amount has not been offset against interest expense on Schedule V, line 32, please include a detailed explanation.**

****Provide a detailed breakdown of "Other Revenue" on an attached sheet.**

Facility Name & ID Number LAKEVIEW NURSING & REHAB CTRE # 0026484 Report Period Beginning: 01/01/2002 Ending: 12/31/2002

XVIII. A. STAFFING AND SALARY COSTS (Please report each line separately.)
(This schedule must cover the entire reporting period.)

		1 # of Hrs. Actually Worked	2** # of Hrs. Paid and Accrued	3 Reporting Period Total Salaries, Wages	4 Average Hourly Wage	
1	Director of Nursing	1,998	2,142	$ 78,148	$ 36.48	1
2	Assistant Director of Nursing	1,632	1,896	51,048	26.92	2
3	Registered Nurses	35,800	39,028	985,916	25.26	3
4	Licensed Practical Nurses	16,570	18,436	356,038	19.31	4
5	Nurse Aides & Orderlies	99,956	110,712	979,992	8.85	5
6	Nurse Aide Trainees					6
7	Licensed Therapist	4,206	4,607	93,841	20.37	7
8	Rehab/Therapy Aides	8,423	9,589	136,806	14.27	8
9	Activity Director	1,867	1,920	22,872	11.91	9
10	Activity Assistants	8,087	8,642	67,627	7.83	10
11	Social Service Workers	6,439	7,163	98,449	13.74	11
12	Dietician					12
13	Food Service Supervisor	1,783	1,835	30,071	16.39	13
14	Head Cook					14
15	Cook Helpers/Assistants	25,048	27,015	228,439	8.46	15
16	Dishwashers					16
17	Maintenance Workers	5,448	5,846	77,055	13.18	17
18	Housekeepers	34,329	36,287	283,627	7.82	18
19	Laundry	9,326	10,015	75,015	7.49	19
20	Administrator	4,058	4,654	379,687	81.58	20
21	Assistant Administrator	1,934	2,229	45,163	20.26	21
22	Other Administrative					22
23	Office Manager	1,877	2,174	73,769	33.93	23
24	Clerical	10,481	12,017	222,625	18.53	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records	2,103	2,226	28,752	12.92	31
32	Other Health Care(specify)					32
33	Other(specify) SEE ATTACHED	19,692	22,162	328,790	14.84	33
34	TOTAL (lines 1 - 33)	301,057	330,595	$ 4,643,730 *	$ 14.05	34

* This total must agree with page 4, column 1, line 45.

** See instructions.

B. CONSULTANT SERVICES

		1 Number of Hrs. Paid & Accrued	2 Total Consultant Cost for Reporting Period	3 Schedule V Line & Column Reference	
35	Dietary Consultant	M	$ 22,384	1-3	35
36	Medical Director	O	26,350	9-3	36
37	Medical Records Consultant	N	6,192	10-3	37
38	Nurse Consultant	T	0	10-3	38
39	Pharmacist Consultant	H	0	10-3	39
40	Physical Therapy Consultant	L	0	10a-3	40
41	Occupational Therapy Consultant	Y	0	10a-3	41
42	Respiratory Therapy Consultant		0	10a-3	42
43	Speech Therapy Consultant	F	0	10a-3	43
44	Activity Consultant	E	0	11-3	44
45	Social Service Consultant	E	3,050	12-3	45
46	Other(specify) NEUROLOGICAL	S	900	10-3	46
47					47
48					48
49	TOTAL (lines 35 - 48)		$ 58,876		49

C. CONTRACT NURSES

		1 Number of Hrs. Paid & Accrued	2 Total Contract Wages	3 Schedule V Line & Column Reference	
50	Registered Nurses	16	$ 640	10-3	50
51	Licensed Practical Nurses	8	240	10-3	51
52	Nurse Aides			10-3	52
53	TOTAL (lines 50 - 52)	24	$ 880		53

Facility Name & ID Number LAKEVIEW NURSING & REHAB CTRE # 0026484 Report Period Beginning: 01/01/2002 Ending: 12/31/2002

XIX. SUPPORT SCHEDULES

A. Administrative Salaries

Name	Function	Ownership %	Amount
SAM BOREK	PRESIDENT	50.00	$ 246,617
MICHAEL ELKES	ADMIN	0	133,070
BARBARA GONZALEZ	ASST ADMIN	0	45,163
TOTAL (agree to Schedule V, line 17, col. 1)			
(List each licensed administrator separately.)			$ 424,850

B. Administrative - Other

Description	Amount
CONSULTANTS FOR CORPORATE MANAGEMENT	$ 538,000
TOTAL (agree to Schedule V, line 17, col. 3)	$ 538,000
(Attach a copy of any management service agreement)	

C. Professional Services

Vendor/Payee	Type	Amount
		$
SEE SCHEDULE ATTACHED		226,539
TOTAL (agree to Schedule V, line 19, column 3)		
(If total legal fees exceed $2500 attach copy of invoices.)		$ 226,539

D. Employee Benefits and Payroll Taxes

Description	Amount
Workers' Compensation Insurance	$ 77,561
Unemployment Compensation Insurance	31,170
FICA Taxes	337,121
Employee Health Insurance	273,561
Employee Meals	12,005
Illinois Municipal Retirement Fund (IMRF)*	
EMPLOYEE BENEFITS - OTHER	13,883
EMPLOYEE PHYSICAL EXAMS	0
PENSION/PROFIT SHARING PLANS	45,971
CHICAGO HEAD TAX	8,244
INSURANCE - EXECUTIVE LIFE	0
INSURANCE - EXECUTIVE LIFE VI 21	0
TOTAL (agree to Schedule V, line 22, col.8)	$ 799,516

E. Schedule of Non-Cash Compensation Paid to Owners or Employees

Description	Line #	Amount
		$
TOTAL		$

F. Dues, Fees, Subscriptions and Promotions

Description	Amount
IDPH License Fee	$
Advertising: Employee Recruitment	20,480
Health Care Worker Background Check	2,737
(Indicate # of checks performed 228)	
MARKETING/ADV/PROMO	67,716
TRUST/FRANCHISE/CONTRIB/ETC	9,107
LICENSES & PERMITS	790
DUES & SUBSCRIPTIONS	13,233
MGMT CO ALLOCATION	
TRUST/FRANCHISE/CONTRIB/ETC	(9,107)
Less: Public Relations Expense	(19,005)
Non-allowable advertising	(45,815)
Yellow page advertising	(2,896)
TOTAL (agree to Sch. V, line 20, col. 8)	$ 37,240

G. Schedule of Travel and Seminar**

Description	Amount
Out-of-State Travel	$ 2,435
In-State Travel	
Seminar Expense	
	0
Entertainment Expense	( )
TOTAL (agree to Sch. V, line 24, col. 8)	$ 2,435

* Attach copy of IMRF notifications

**See instructions.

Facility Name & ID Number LAKEVIEW NURSING & REHAB CTRE # 0026484 Report Period Beginning: 01/01/2002 Ending: 12/31/2002

XIX-H. SUPPORT SCHEDULE - DEFERRED MAINTENANCE COSTS (which have been included in Sch. V, line 6, col. 3).
(See instructions.)

	1	2	3	4	5	6	7	8	9	10	11	12	13
	Improvement Type	Month & Year Improvement Was Made	Total Cost	Useful Life	Amount of Expense Amortized Per Year								
					FY1999	FY2000	FY2001	FY2002	FY2003	FY2004	FY2005	FY2006	FY2007
1	PAINT/DECORATING	1999	$ 2,221	3 YRS	$ 370	$ 740	$ 740	$ 371	$	$	$	$	$
2	PAINT/DECORATING	2000	3,515	3 YRS		587	1,171	1,171	586				
3	PAINT/DECORATING	2001	2,097	3 YRS			349	699	699	350			
4	PAINT/DECORATING	2002	2,025	3 YRS				338	675	675	337		
5													
6													
7													
8													
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20	TOTALS		$ 9,858		$ 370	$ 1,327	$ 2,260	$ 2,579	$ 1,960	$ 1,025	$ 337	$	$

Facility Name & ID Number LAKEVIEW NURSING & REHAB CTRE # 0026484 Report Period Beginning: 01/01/2002 Ending: 12/31/2002

XX. GENERAL INFORMATION:

(1) Are nursing employees (RN,LPN,NA) represented by a union? **YES**

(2) Are there any dues to nursing home associations included on the cost report? **YES**
If YES, give association name and amount. **IL COUNCIL LONG TERM CARE $7018**

(3) Did the nursing home make political contributions or payments to a political action organization? **YES** If YES, have these costs been properly adjusted out of the cost report? **YES**

(4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? **NO** If YES, what is the capacity?

(5) Have you properly capitalized all major repairs and equipment purchases? **YES**
What was the average life used for new equipment added during this period? **10 YR**

(6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. $ **0** Line **10-2**

(7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? **YES** If NO, attach a complete explanation.

(8) Are you presently operating under a sale and leaseback arrangement? **NO**
If YES, give effective date of lease.

(9) Are you presently operating under a sublease agreement? YES **X** NO

(10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES NO **X** If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over.

(11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department of Public Aid during this cost report period. $ **98,550**
This amount is to be recorded on line 42 of Schedule V.

(12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? **NO** If YES, attach an explanation of the allocation.

(13) Have costs for all supplies and services which are of the type that can be billed to the Department of Public Aid, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? **YES**

(14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? **NO** For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.

(15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. $ **12,005** Has any meal income been offset against related costs? Indicate the amount. $

(16) Travel and Transportation
a. Are there costs included for out-of-state travel? **NO**
If YES, attach a complete explanation.
b. Do you have a separate contract with the Department to provide medical transportation for residents? **NO** If YES, please indicate the amount of income earned from such a program during this reporting period. $
c. What percent of all travel expense relates to transportation of nurses and patients? **5%**
d. Have vehicle usage logs been maintained? **NO**
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? **NO**
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? **YES**
g. Does the facility transport residents to and from day training? NO
Indicate the amount of income earned from providing such transportation during this reporting period. $ **N/A**

(17) Has an audit been performed by an independent certified public accounting firm? **NO**
Firm Name: The instructions for the cost report require that a copy of this audit be included with the cost report. Has this copy been attached? If no, please explain.

(18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? **YES**

(19) If total legal fees are in excess of $2500, have legal invoices and a summary of services performed been attached to this cost report? **YES**
Attach invoices and a summary of services for all architect and appraisal fees.

Facility Name & ID#: LAKEVIEW NURSING & REHAB CTRE #0026484 Report Period Beginning: 01/01/2002 Ending: 12/31/2002

V.COST CENTER EXPENSES **PAGE 3 COLUMN 3 OTHER**

LINE		SCHED REF		TOTAL
1	**DIETARY**			
	DIETITIAN CONSULTANT	XVIII B 35-2	22,384	
	REPAIRS & MAINTENANCE		2,511	
			0	24,895
3	**HOUSEKEEPING**			
			0	
			0	0
4	**LAUNDRY**			
	EQUIPMENT REPAIRS & MAINTENANCE		1,923	
	OUTSIDE LABOR		1,886	3,809
5	**HEAT & OTHER UTILITIES**			
	GAS HEAT		75,850	
	ELECTRICITY		74,977	
	WATER		20,130	
	CABLE TV - LOBBY		1,739	
			0	172,696
6	**MAINTENANCE**			
	GROUNDS MAINTENANCE		7,158	
	PAINTING & DECORATING		2,025	
	BUILDING REPAIRS		10,284	
	MAINTENANCE TRAVEL		0	
	EQUIPMENT MAINTENANCE & REPAIR		30,343	
	ELEVATOR MAINTENANCE & REPAIR		12,190	
	OUTSIDE LABOR		5,120	
	EXTERMINATING SERVICE		5,937	
	FIRE SERVICE		608	
	CONTRACTED BLDG MAINT		950	
			0	
			0	74,615
7	**OTHER**			
	SCAVENGER		18,023	
	SECURITY SERVICE		7,603	25,626
9	**MEDICAL DIRECTOR**			
	MEDICAL DIRECTOR FEES	XVIII B 36-2	26,350	26,350

LINE		SCHED REF		TOTAL
10	**NURSING**			
	CONTRACT NURSING	XVIII C 53-2	880	
	LABORATORY & XRAY EXPENSE		0	
	PURCHASED SERVICES		543	
	PSYCHO-SOCIAL CONSULTANT	XVIII B __-2	0	
	RESTORATIVE NURSING CONSULTAN	XVIII B 38-2	0	
	MEDICAL RECORDS CONSULTANT	XVIII B 37-2	6,192	
	PHARMACY CONSULTANT	XVIII B 39-2	0	
	UTILIZATION REVIEW FEES	XVIII B __-2	0	
	PHYSICIANS	XVIII B __-2	0	
	PSYCHIATRIC	XVIII B __-2	0	
	RN CONSULTANT	XVIII B 38-2	0	
	NEUROLOGICAL CONSULTANT		900	
			0	8,515
10a	**THERAPY**			
	PHYSICAL THERAPY SERVICES		0	
	SPEECH THERAPY SERVICES		0	
	OCCUPATIONAL THERAPY SERVICES		0	
	REHABILITATION CONSULTANT	XVIII B __-2	0	
	PHYSICAL THERAPY CONSULTANT	XVIII B 40-2	0	
	OCCUPATIONAL THERAPY CONSULTA	XVIII B 41-2	0	
	RESPIRATORY THERAPY CONSULTAN	XVIII B 42-2	0	
	SPEECH THERAPY CONSULTANT	XVIII B 43-2	0	0
11	**ACTIVITIES**			
	CABLE TV - PATIENT ROOMS		0	
	ACTIVITY REHAB CONSULTANT	XVIII B 44-2	0	
			0	0
12	**SOCIAL SERVICES**			
	SOCIAL REHABILITATION SERVICES		0	
	SOCIAL REHABILITATION CONSULTAN	XVIII B 45-2	3,050	
	SOCIAL WORKER	XVIII B 45-2	0	
			0	3,050
13	**NURSE AIDE TRAINING**			
	NURSE AIDE TRAINING COSTS	XIII	0	0

Facility Name & ID Number LAKEVIEW NURSING & REHAB CTRE **#0026484** **Report Period Beginning:** 01/01/2002 **Ending:** 12/31/2002

V.COST CENTER EXPENSES **PAGE 3 COLUMN 3 OTHER**

LINE		SCHED REF		TOTAL
14	**PROGRAM TRANSPORTATION**			
	PATIENT TRANSPORTATION		1,575	1,575
17	**ADMINISTRATIVE**			
	MANAGEMENT FEES	XIX B	538,000	538,000
18	**DIRECTORS FEES**		0	0
19	**PROFESSIONAL SERVICES**			
	DATA PROCESSING	XIX C	6,694	
	ADMINISTRATIVE CONSULTANTS	XIX C	0	
	PROFESSIONAL FEES	XIX C	219,845	
			0	226,539
20	**FEES,SUBSCRIPTIONS,PROMOTIONS**			
	ENTERTAINMENT & MARKETING	VI 19 XIX F	19,005	
	ADV & PROMO-NON PATIENT RELATED	VI 25 XIX F	45,815	
	EMPLOYEE WANT ADS	XIX F	20,480	
	CONTRIBUTIONS	VI 20 XIX F	4,025	
	DUES & SUBSCRIPTIONS	XIX F	13,233	
	LICENSES & PERMITS	XIX F	790	
	PUBLIC RELATIONS-PATIENT RELATED	XIX F	0	
	ADVERTISING-YELLOW PAGES	VI 28 XIX F	2,896	
	TRUST FEES / FRANCHISE TAX / ETC	VI 17 XIX F	0	
	CONTRIBUTIONS - POLITICAL	VI 20 XIX F	5,082	
	HEALTH CARE WORKER BACKGROUND CHEC	XIX F	2,737	114,063
21	**CLERICAL & GENERAL OFFICE EXPENSES**			
	BANK CHARGES (INCLUDES NO OVERDRAFT CHARGES)		6,219	
	EQUIPMENT REPAIR & MAINTENANCE		10,123	
	OUTSIDE CLERICAL SERVICES		2,700	
	PENALTIES / OVERDRAFT CHARGES	VI 18	11,151	
	HOME OFFICE EXPENSE		0	
	THEFT & DAMAGE LOSS		0	
	TELEPHONE		51,430	
	MESSENGER SERVICE		1,141	
	SETTLEMENT - LEGAL		63,285	146,049

LINE		SCHED REF		TOTAL
22	**EMPLOYEE BENEFITS & PAYROLL TAXES**			
	FICA TAXES	XIX D	337,121	
	UNEMPLOYMENT COMPENSATION	XIX D	31,170	
	WORKERS COMPENSATION INSURANC	XIX D	77,561	
	HOSPITALIZATION INSURANCE	XIX D	273,561	
	EMPLOYEE BENEFITS - OTHER	XIX D	13,883	
	EMPLOYEE PHYSICAL EXAMS	XIX D	0	
	INSURANCE - EXECUTIVE LIFE	VI 21/XIX D	0	
	PENSION/PROFIT SHARING PLANS	XIX D	45,971	
	CHICAGO HEAD TAX	XIX D	8,244	787,511
23	**INSERVICE TRAINING & EDUCATION**			
	EDUCATION & SEMINARS		17,993	17,993
24	**TRAVEL & SEMINARS**			
	EDUCATION & SEMINARS	XIX G	0	
	TRAVEL	XIX G	2,435	
			0	
			0	2,435
25	**ADMIN. STAFF TRANSPORTATION**			
	TRANSPORTATION - STAFF		11,857	11,857
26	**INSURANCE - PROP. LIAB & MALPRACTICE**			
	GENERAL INSURANCE		113,185	113,185
27	**OTHER**			
	BAD DEBTS	VI 24	6,966	
			0	6,966

GRAND TOTAL COLUMN 3 OTHER 2,305,729

LAKEVIEW NURSING & REHAB CTRE
EMPLOYEE MEAL RECLASSIFICATION
12/31/2002

TOTAL FOOD PURCHASE	267,470
LESS SALES TAX	0
NET FOOD	267,470
TOTAL PATIENT CENSUS	59,526
TIME 3 MEALS PER DAY	3
TOTAL PATIENT MEALS	178578
ADD # EMPLOYEE MEALS/DAY	23
TIME # DAYS	365
TOTAL EMPLOYEE MEALS	8395

PATIENT MEALS	178578
ADD EMPLOYEE MEALS	8395
TOTAL MEALS/YEAR	186973
NET FOOD	267470
DIVIDE TOTAL MEALS/YEAR	186973
COST PER MEAL	1.43
TIME EMPLOYEE MEALS	8395
EMPLOYEE MEAL RECLASSIFICATION	12005